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1-28-02

Docket No. 3499-095

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Technology Center 2100

In re Application of: Bridges et al.

Filed: November 28, 2000

Group Art Unit: 2164

Serial No: 09/724,075

Examiner: To Be Assigned

For: DYNAMIC REALLOCATION HEDGE ACCOUNTING

PRELIMINARY AMENDMENT

Commissioner for Patents
Washington, D.C. 20231

Sir:

Prior to the examination of the above identified application on the merits, please enter the following amendment.

In The Specification:

Please replace the paragraph beginning at page 1, line 2 with the following rewritten paragraph:

-- This application is related to a U.S. patent application no. 09/723,694 entitled "Reduction of Financial Instrument Volatility" filed on November 28, 2000.--

REMARKS

Applicants respectfully submit that the revisions made to this paragraph are the addition of the serial no. and filing date.